G R S 59]

GPB—15.000—22-7 14

GENERAL AND REVENUE SECRETARIAT

1914-15

(Municipal)

File No. 248-13

Serial Nos. 1-4

Papers Filed.

✓

Month August 1914

SUBJECT

Proposal of the municipal Council of Bangalore to levy only 2½% of octroi duty on timber imported in logs and exported sawn by Mr Hajee Abdul Kareem Sait.

PREVIOUS REFERENCES	LATER REFERENCES
Go no mul 555-07-4 munl 166-10 1-5.	Rul 69-14 85 77, 91, 113, 122, 129 H34 B Sept 1915

29/8/14

GRS 11] 1913

GENERAL AND REVENUE SECRETARIAT

(Rev)

NOTES

File No 248

FILE HEADING

Refund of octroi duty on timber exp. by Mr. Hajee Abdul Kareem Sait

From

The Secretary of the Municipal Council

No. 208 Dated 31-12-13 Received 5-1-14

Diary No	Enclos	Spare Copies	Serial No
3690			1

BRIEF ABSTRACT OF LETTER

Reports that the municipal Council recommend, in the circumstances represented, the refund of 75 p c of the octroi duty levied on timber imported in log & exported in a sawn state

NOTES AND ORDERS

by Mr. Hajee Abdul Kareem Sait that, as a refund is not strictly applicable to the case, recommend 25 per cent of the duty on timber exported may be levied.

NOTES—First Sheet

GPB—25 000—15 6 13

General and Revenue Secretariat

Ind File No 248 of 1913.

Serial No

2 According to bye-laws of the octroi bye-laws

(1) Refund is allowed on certain conditions on the exported goods which have paid octroi

(2) Such refund is allowed only if the date of export is within 6 months of the date of import

(3) This time limit does not apply in case of timber imported & re-exported in log

As "all articles" governing Customs under Timber exported in a certain condition, the statement in para 3 of the paper under disposal that the existing bye-laws provide for refund only when timber is exported in whole logs does not seem to be correct

3 Both the Ind Comm's' re. Commendation to make a refund of 75 pc of the octroi duty levied on timber imported & the Punjab's recommendation to levy only 25 pc of the rate on timber exported in a certain condition are unsuitable

NOTE - Contn sheet

General and Revenue Secretariat

Int File No. 248 of 1913.

Serial No.

q 6 (4) of the Int Regs

as no octroi can be levied on articles not consumed or used within the Cantonments or on those exported according to the terms of the Notification exempting bona fide merchants & bona-

L Boyle Rules No 4 + T

9

fide travellers with baggage for orders with draft

4 Clause No.

TS 61
22/1/14

Arm
22/1

5) Dy Secy

Para 1 of the draft is not quite clear especially the last sentence Please have it recast See my suggestions in the draft

Draft
2/2

6) Please put up fair draft as revised

Arm
2/2

7) Fair draft submitted

TS 61
2 2 14

8 Draft revised in accordance with (7) the suggestions of the Dy Secy is submitted for consideration

Arm
5/2

Secy

9

Arm
5/2

NOTE—Contn sheet.

G R. S 12]

6929 4

General and Revenue Secretariat

Ind File No. L48 of 191 3.

Serial No	
2	To The President Ind Council Bangalore city No. 8274 & 4 3 14 Observes that it does not appear to be quite clear what refund is admissible under the bye-laws only when timber is exported in whole logs and requests him to revise the proposals in consultation with the Ind Council
3	From the President Ind Council Bangalore city No. 342 d 23 5 1914 (D 6929) Reports that on timber exported in log & exported in a sawn condition no refund is admissible & that the Ind Council want to stop the concession in order to encourage the industry, & also reap the revenue accruing therefrom 12 In the circumstances the Ind Council may be requested to amend the existing bye-laws or to frame new ones to admit of their recommendations being sanctioned
	13 Send two orders with draft 1/6/14 The proposal of the Ind Council Bangalore is inadmissible under the bye-laws Hence the draft 1/6
	15) Issue draft Release 2/6

NOTE—Contn sheet

GPS—00 000—7 11 18

G R S 12]

6929

5

General and Revenue Secretariat

File No Rev 248 of 1913.

Serial No	
	16 Law draft sent 7561 5 6 14 Bx Dy Secy Avg 9/6
	17) Recommendation to refund the electric duty is opposed to the existing bye-laws. Hence the draft Lb 12/6 Avg
10.648 12 6 14	Dewan) 18 Draft approved by Dewan 11 8 14 Dewan 11/8
	19 Secy Avg 12/8
4	20 To President Mr. Bangalore City No. 18089, 18 8 14 Request him to amend the existing bye-laws suitably if any concession is called for

NOTE—Contn sheet

G.P.B.—60 000—7 11 13

No 208

Enclo 2

OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL

Bangalore City, dated 31st December 1913

D 5190

Jud 248-13/811

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

SIR,

I have the honor to forward herewith for sanction of Government copies of the Managing Committee's resolution recommending a refund or rebate of 75% of the duty recovered on logs of timber from Mr. Hajee Abdul Kareem Sait when the same is sawn and exported by him outside the City and of the Municipal Council's resolution dated the 20th Instant approving the proposal.

2. The above gentleman, in addition to being the owner of a large timber depot in the City, has lately erected a costly Saw-Mill, worked by Electricity, near his depot.

bye-laws 24 9

3. The existing octroi bye-laws in the City provide for refund only when timber is exported in whole logs [illegible] passage of timber logs into the City and subsequent exp[illegible] in a sawn condition to Civil and Military Station invol[illegible] the payment of double octroi duty, which necessarily re[illegible]

From

To

Dated

Despatched

Received

General No

No.

Enclosure No

GPB—60,000—25-9-12

resulted in whole logs being taken into the Civil and Military Station instead of being sawn in the City.

4. Mr. Abdul Kareem Sait has sunk a considerable sum in starting the industries and not only was this system of payment of double duty, likely to kill his enterprise but any prospect of the Municipality being benifitted by an increase of this kind of trade in the City, was defeated.

5. The subject was repeatedly discussed by the Managing Committee and their recommendation to remit 75% of duty over sawn logs was approved by the Council.

6. Mr. Abdul Kareem Sait is exempted under Article 9 of the Octroi Bye-laws from paying octroi duty on timber at the time of import, being allowed to pay the same in the month following that to which the sale of timber in his depot refers. As a refund under the above conditions is not strictly applicable, recovery of 25% only of duty might be sanctioned, on all timber which is exported from the firm in a sawn state to the Civil and Military Station, as a measure not only calculated to encourage the starting of industries in the City but also of enhancing the Revenues of the Municipality

I have the honor to be
Sir,
Your most obedient servant

for Honorary President

Proceedings of the Managing Committee Meeting held on the 6th December 1913.

Encl 248-13

PRESENT.	ABSENT.
Vice President.	
Health Officer:	Mr. B.K. Garuda Char.
H. Ramiah.	M. Subbaiya.
D.B. Ramachandra Mudaliar.	
B. Usman Khan.	
B. Chinnaswami Chetty.	
S. Ramachandraswami.	

Application dated the 14th October 1913, from Mr. Hajee Abdul Kareem Sait, praying that no octroi duty should be levied on timber coming into the City being sawn into planks etc, and exported outside the City limits.

Also letter No.695 dated the 20th October 1913, from the Director of Industries and Commerce in Mysore on the Subject

Resolution - Resolved that as a temporary measure a refund of 75% of the duty recovered be made on exporting sawn timber by Mr. Hajee Abdul Kareem Sait as a sort of encouragement to the industry started by him.

Sd. B.S Ranoji Rao,
Vice President.

" C O P Y ".

For Honorary President

a

48

13

Minutes of the Ordinary Monthly Meeting of the City Municipal Council, Bangalore held at the office premises at 3 P.M., on Saturday the 20th December 1913.

Case Book 248-13/Mf

P R E S E N T.

Rao Bahadur Raja Sahib Chairman
M.D. Puttanna Chetty Esquire,
Honorary President.

The Executive Engineer,
Bangalore Division.

D. Subba Rao Esqr, M.R.C.L., L.S.Sc.,
Health Officer.

M.V. D.A. Proc.

D.D. Ramakrishna Mudaliar Esqr.,

D. Rajaya Iyer

M. Chinnaswami Chetty Esqr.,

D.V. Garuda Char Esqr

M.V. Subba Rao Esqr.,

F.X. Veerabasavayya, Esqr, B.A.B.L.,

G. Siddaveerappa Esqr.,

D.V. Ramaswami Chetty Esqr, B.A.,

R. Uman Khan Esqr.,

V. Subbaiya Esqr. B.A.,

D. Abdur Rahman Esqr, B.A.,

V. Ramaiya Esqr.,

D. Kamappa Esqr.,

G. Ramachandraswami Esqr, B.A.,

D. Venkataramiya Esqr, B.A.,

S. Venkatarangiengar Esqr.,

A B S E N T.

D.S. Ramaji Rao Esqr, B.A. , Vice President.

The Amildar, Bangalore Taluk.

D. Adeppa Esqr.,

Opinion of the Managing Committee dated the 6th December 1913 recommending as a temporary measure, a refund of 75% of the Octroi Duty recovered from Mr. Hajee Abdul Kareem Sait whenever he exports sawn timber as an encouragement to the Industry started by him.

Resolution - A refund of 75% may be granted in such cases.

Sd. K.P. Puttanna Chetty,
Honorary President.

"C O P Y".

For Honorary President.

G R S 26]

Levy of octroi on timber exported in a sawn condition by Mr Hajee Abdul Kareem Sait — Calls for revised proposal

File No 248

Serial No 13

Diary No of letter replied to 3690

General and Revenue Secretariat

(Govt)

, the 191

To

The President

Govt Council

Bangalore City

Date of issue 4-3-14

Signed by Nar a V Ramanathan

Sir

With reference to para 3 of your letter No 208 dated the 31st Decr 1913 relating to certain concessions proposed to be shown to Mr. Hajee Abdul Kareem

over

paper under disposal

SUBJECT

I fail in this matter of levy
of octroi on timber, I
am directed to observe
that it does not appear
to be quite clear that
refund is admissible under
the bye-laws only when
timber is exported in whole
logs. The view urged in para 3 of
your letter is apparently
based on the phrase
"except in the case of
timber imported and
re-exported in log"
occurring in bye-law 24
But this exception in
favour of whole logs may
possibly be construed to
refer only to the limitation of the interval
between the dates of the
levy of octroi & of exportation
and not to exclude refund
in the case of sawn
timber exported within

List of enclosures

Copied by

Examined by

GPB—25,000—8-8-11

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

are matters of much levity

2 I am therefore to request you to resubmit the proposals in the light of the above observations in consultation with the Municipal Counsel.

I have etc

Dr 27/5

Am 5/5 for Secy

TS 61 B

2 2 14

GPS—12 000—15-2-13

No 342

Office of the President, Municipal Council,
Bangalore City, dated the 23rd May 1914.

Mul 248-13/813

D 6929

From

Dewan Bahadur Raja Sabha Bhushana
K.P. Puttanna Chetty Esquire,
Honorary President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your letter No. 8274/Ml.248-13-2 dated the 4th March last observing that it did not appear to be quite clear that refund would be admissible only when timber was exported in whole logs, I have the honor to point out that, under bye-law No. 27 of the City Octroi Bye-laws, a claim for refund can only be considered valid when the goods intended to be exported are identical with those imported and on which duty was recovered. This rule has been framed on the basis of Rule 8 of Orr's Model Octroi Rules and Bye-laws wherein it is laid down that no refund shall be granted on the export of goods which have since their import changed their form by any process of manufacture/etc.

2 If sawn timber is imported into the City and the same is exported again, a refund would certainly be admissible. But if timber in log is imported and the same is worked up into scantlings and exported in the latter state, no refund would be admissible As the sawn timber is subject to the payment of octroi on its importation to the Civil and Military Station, this involves the hardship of a double payment of octroi namely once to the City Municipality for the log and again to the Station Municipality for the sawn timber. It was to obviate

this

191

From

To

Dated

Despatched

Received

General No

No

Enclosure No,

GTE—50,000—23-9-12

9

this hardship and to secure the trade to the Saw mills recently opened in the City that the City Council resolved to grant a refund of 75% of octroi duty in such cases.

3. To encourage this industry and to retain for the City the benefits accruing from such an enterprise on the one hand, and to secure to the Municipality a share in the revenue, which it would have otherwise lost, if whole logs had been exported outside, the concession in question has been granted by the Municipal Council after full consideration, and I request the sanction of Government to the Council's resolution.

I have the honor to be

Sir,

Your most onedient servant,

Honorary President.

11/V calling for a - laws for the refund of octroi revenue (i.e. timber imported in log & exported in a sawn condition

J R S 26]

File No 248-14

Serial No 4

13/V

Diary No of letter replied to 6929

9

No 1808 Mlm 8-13

General and Revenue Secretariat

(Govt)

, the 191

To

The President

Mun. Council

Bangalore City

Date of issue 14-8-14

Signed by Jw A-V Ramanathan

Sir

With reference

to the correspondence

ending with your letter

paper under disposal

no 342 dated the 23rd

May 914 about the

proposal of the Municipal

Council, Bangalore city

over

SUBJECT

11/V

to refund 75% of octroi duty levied on timber imported in log by Mr Hajee Abdul Kareem Sait & exported in a sawn condition I am directed to observe that the proposal is not warranted by the existing bye-laws & any concession is called for in such cases. The existing bye-law may have to be suitably amended.

2) I am therefore to request you to be so good as to take necessary action in the matter if deemed desirable.

I have &c

List of enclosures.

11/8/14
RC

for Secy to Govt
Offg Secy

Copied by

Examined by

T.S.11
5/8/14

GPB—26,000—4-8-13